

Board of Directors

Board President

Lois Thompson
Proskauer Rose LLP

Board Vice President

Mira El Sonbaty
Fox Group Legal

Board Treasurer

Chris Hollinger
O'Melveny & Myers LLP

Board Secretary

Rasha Gerges Shields
Jones Day

Members

Stacey Armato
Atlantic Investors

Tony Blain

Blain & Associates

Christa M. Demeke

Roll Law Group P.C.

Theane Evangelis

Gibson, Dunn & Crutcher LLP

Kevin Feldman

Feldman Capital LLC

Victor George

Law Offices of Victor L. George

Lisa Gilford

Skadden, Arps, Slate, Meagher & Flom

Genie Harrison

Genie Harrison Law Firm

Esra Hudson

Manatt, Phelps & Phillips LLP

Diana Hughes Leiden

Winston & Strawn LLP

Bethany Kristovich

Munger, Tolles & Olson LLP

Anna Menedjian

2020 Inc.

Edie Mermelstein, Esq.

FEM Law Group

Kim Nakamaru

Global Eagle Entertainment

Erika Norman

Arnold & Porter

Pamela Palmer

Pepper Hamilton LLP

Amy Quartarolo

Latham & Watkins LLP

Executive Director

Betsy Butler

May 9, 2018

The Honorable Lorena S. Gonzalez Fletcher
Chair, Assembly Appropriations Committee
State Capitol, Room 2114
Sacramento, CA 95814

Re: AB 2023 (Caballero) – Support

Dear Assemblymember Gonzalez Fletcher,

On behalf of the California Women's Law Center (CWLC), we write in support of AB 2023, which provides low and moderate income working families with a refundable tax credit to help defray the cost of child care.

Currently, the state tax credit for child care expenses only provides benefits to families that owe state income tax, which means low and moderate income families are excluded even though they face rising child care expenses. Families with income below \$50,000 receive no benefit from the current credit.

Many families dedicate an average of 20% of their income to child care and child care is the second highest expense behind housing. AB 2023 will help address this issue by making the child care tax credit refundable so that low and moderate income families who do not owe state income taxes, but who do pay other taxes like sales and property tax, can benefit from the tax refund to offset some of their child care expenses. A refundable credit will help low-income families by putting money back in their pockets for food, housing and medical care.

CWLC's mission is to advance the potential of women and girls through transformative litigation, policy advocacy, and education. For nearly 30 years, CWLC has been on the frontlines fighting for economic justice for women, girls and families.

For these reasons, the California Women's Law Center supports AB 2023.

Sincerely,



Betsy Butler
Executive Director